

EXHIBIT Q

Dear Judge Ramos,

I am writing to express my deep admiration and appreciation for Seth Horowitz, a dear friend of mine for the past three years. I believe it's crucial to highlight his remarkable qualities, as he embodies selflessness, reliability, and a genuine commitment to his loved ones, qualities that make him truly exceptional.

Seth's unwavering dedication to his family is truly heartwarming. He cherishes every moment with his wife and children, prioritizing their well-being and happiness above all else. While many people might opt for dinner with friends, Seth makes it a priority to get home to ensure that his family enjoys their valued time together. He seamlessly balances his demanding workload with the countless hours he spends caring for them, from driving his daughter to school to providing late-night pickups for his teenagers. Seth tackles these responsibilities with grace and poise, a testament to his extraordinary character.

Seth's impact on my life is immeasurable. Our friendship began with a shared passion for basketball, as we initially met at our sons' AAU basketball practice. Over time, our conversations evolved into meaningful discussions about life's most significant matters. Recently, I faced a challenging situation, having lost my job and concealed it from my other friends. Seth wisely observed my distress and took the time to sit down with me, offering a listening ear and unwavering support. Without judgment, he guided me through my options and job offers, ultimately making me feel more at ease in my circumstances. He has become my trusted confidant, my go-to source for advice, and the person I rely on most when I'm in need of assistance.

Seth is a genuine, compassionate, and dependable friend, a loving father, and a devoted husband. He is a pillar of strength for all of us who have the privilege of knowing him. His presence in our lives enriches us, and his character undoubtedly makes the world a better place. People like Seth are rare gems that grace our lives, and when they do, it's an extraordinary gift.

In closing, I sincerely hope this letter conveys just how wonderful Seth is as a person and why he is cherished so deeply by those fortunate enough to have him in their lives.

With warm regards,

Evan Giannotti